

**UNIFIED SCHOOL DISTRICT NO. 492  
ROSALIA, KANSAS**

**FINANCIAL STATEMENT  
JUNE 30, 2018**

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**BUSBY FORD & REIMER, LLC**

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CERTIFIED PUBLIC ACCOUNTANTS

**UNIFIED SCHOOL DISTRICT NO. 492**  
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**JUNE 30, 2018**

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# BUSBY FORD & REIMER, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

**Board of Education  
Unified School District No. 492  
Rosalia, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Unified School District No. 492, Rosalia, Kansas**, as of and for the year ended **June 30, 2018**, and the related notes to the financial statement.

*Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

*Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Board of Education  
Unified School District No. 492**

*Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

As described in Note 1 of the financial statement, the financial statement is prepared by **Unified School District No. 492, Rosalia, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 492, Rosalia, Kansas**, as of **June 30, 2018**, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Unified School District No. 492, Rosalia, Kansas**, as of **June 30, 2018**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education  
Unified School District No. 492**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2017 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated December 6, 2017. The 2017 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

***Busby Ford & Reimer, LLC***

Busby Ford & Reimer, LLC  
October 24, 2018

**UNIFIED SCHOOL DISTRICT NO. 492**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 0	\$ 0	\$ 2,387,242	\$ 2,386,982	\$ 260	\$ 0	\$ 260
Special Purpose Funds							
Supplemental General	50,783	0	865,449	839,886	76,346	5,384	81,730
At Risk (4 Year Old)	0	0	0	0	0	0	0
At Risk (K-12)	0	0	172,258	172,258	0	0	0
Bilingual Education	0	0	0	0	0	0	0
Capital Outlay	578,764	0	164,459	205,425	537,798	0	537,798
Driver Training	10,848	0	5,932	4,064	12,716	0	12,716
Food Service	6,256	0	167,616	165,834	8,038	0	8,038
Professional Development	10,237	0	7,375	11,087	6,525	0	6,525
Special Education	16,099	0	403,574	419,673	0	0	0
Career and Postsecondary Education	0	0	28,443	28,443	0	1,118	1,118
KPERS Contribution	0	0	241,477	241,477	0	0	0
Federal Funds	0	0	38,068	38,068	0	0	0
Gifts and Grants	5,289	0	7,617	322	12,584	0	12,584
Contingency Reserve	235,615	0	0	27,208	208,407	27,208	235,615
Textbook and Student Material							
Revolving Fund	15,402	0	12,705	16,859	11,248	11,187	22,435
District Activity Funds	12,203	0	15,252	16,998	10,457	0	10,457
Debt Service							
Bond and Interest	641,186	0	278,084	307,250	612,020	0	612,020
	<u>\$ 1,582,682</u>	<u>\$ 0</u>	<u>\$ 4,795,551</u>	<u>\$ 4,881,834</u>	<u>\$ 1,496,399</u>	<u>\$ 44,897</u>	<u>\$ 1,541,296</u>
Composition of Cash:				Checking and Money Market Accounts		\$ 1,591,886	
				Agency Funds		(50,590)	
						<u>\$ 1,541,296</u>	

The notes to the financial statement are an integral part of this statement.



**UNIFIED SCHOOL DISTRICT NO. 492**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

**Note 1 - Summary of Significant Accounting Policies:**

Financial Reporting Entity

**Unified School District No. 492** is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Rosalia, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

**KMAAG Regulatory Basis of Presentation Fund Definitions:**

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Debt Service Fund-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

**UNIFIED SCHOOL DISTRICT NO. 492  
NOTES TO FINANCIAL STATEMENT  
JUNE 30, 2018**

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2018.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds  
Contingency Reserve Fund  
District Activity Funds

Gifts and Grants Fund  
Textbook and Student Material Revolving Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.



**UNIFIED SCHOOL DISTRICT NO. 492**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

**Note 2 - In Substance Receipt in Transit:**

The District received \$177,488 subsequent to June 30, 2018, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

**Note 3 - Defined Benefit Pension Plan:**

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30<sup>th</sup> was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

**UNIFIED SCHOOL DISTRICT NO. 492**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$241,477 for the year ended June 30, 2018.

**Net Pension Liability**

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,783,534. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**Note 4 - Compensated Absences:**

**Classified Staff**

A maximum of ten days of sick leave may be granted each year with a total accumulation of 60 days allowed. There is no payment for unused sick leave when an employee ceases employment with the district.

Full-time, twelve-month employees shall accrue vacation time at a rate of 10 days per year. Maximum accumulation of vacation leave is 20 days. Vacation time must be used by July 1. Part-time and temporary employees are not eligible for vacation pay.

**Certified Staff**

Professionally licensed employees, also referred to as teachers, will receive twelve days of personal leave time (PLT) at the beginning of each school year. PLT may be accumulated from year to year to a maximum of 80 days and the accumulated days will be referred to as sick days. Teachers who have accumulated sick leave time over 80 days will be reimbursed at a rate of \$50 for each excess day on their June paycheck. The District will grant each educator, at retirement and to the beneficiaries of the educator upon his/her death, \$50 per day for unused accumulated leave.

**UNIFIED SCHOOL DISTRICT NO. 492**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

**Note 5- Postemployment Benefits:**

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

**Note 6 - Interfund Transactions:**

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:					
	At Risk (K-12)	Food Service	Professional Education	Special Education	Career and Postsecondary Education	Total
Transfer from:						
General Fund	\$ 132,758	\$ 0	\$ 0	\$ 295,144	\$ 13,393	\$ 441,295
Supplemental General Fund	39,500	22,000	5,600	106,400	13,500	187,000
	<u>\$ 172,258</u>	<u>\$ 22,000</u>	<u>\$ 5,600</u>	<u>\$ 401,544</u>	<u>\$ 26,893</u>	<u>\$ 628,295</u>

**Note 7 - Contingencies:**

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

**UNIFIED SCHOOL DISTRICT NO. 492**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

**Note 8 - Deposits:**

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2018.

At June 30, 2018, the District's carrying amount of deposits was \$1,591,886 and the bank balance was \$1,801,003. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$1,365,549 was collateralized with securities held by the pledging financial institution's agent in the District's name resulting in an amount at risk of \$185,454 which is a violation of K.S.A. 9-1402.

**Note 9 - Reimbursed Expenses:**

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

**Note 10 - Subsequent Events:**

The District has evaluated subsequent events through October 24, 2018, the date which the financial statement was available to be issued.

**UNIFIED SCHOOL DISTRICT NO. 492**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2018**

**Note 11 - Long-Term Debt:**

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Terms for long-term liabilities for the District for the year ended June 30, 2018, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2016 Series	2.00 - 3.00	6/7/16	\$1,450,000	9/1/21
Lease Purchase Agreement				
Energy Equipment	3.73	9/30/16	\$2,117,226	4/1/29

Changes in long-term liabilities for the District for the year ended June 30, 2018, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2016 Series	\$1,450,000	\$ 0	\$ 275,000	\$1,175,000	\$ 32,250
Lease Purchase Agreement					
Energy Equipment	2,117,226	0	110,367	2,006,859	77,953
	<u>\$3,567,226</u>	<u>\$ 0</u>	<u>\$ 385,367</u>	<u>\$3,181,859</u>	<u>\$ 110,203</u>

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	Principal			Interest			
	General Obligation Bonds	Lease Purchase Agreement	Total	General Obligation Bonds	Lease Purchase Agreement	Total	Total Principal and Interest
2019	\$ 275,000	\$ 120,509	\$ 395,509	\$ 26,750	\$ 73,742	\$ 100,492	\$ 496,001
2020	300,000	131,213	431,213	21,000	69,149	90,149	521,362
2021	295,000	142,504	437,504	13,575	64,150	77,725	515,229
2022	305,000	154,413	459,413	4,575	58,725	63,300	522,713
2023	0	166,964	166,964	0	52,849	52,849	219,813
2024 - 2028	0	1,043,189	1,043,189	0	158,634	158,634	1,201,823
2029	0	248,067	248,067	0	6,961	6,961	255,028
	<u>\$1,175,000</u>	<u>\$2,006,859</u>	<u>\$3,181,859</u>	<u>\$ 65,900</u>	<u>\$ 484,210</u>	<u>\$ 550,110</u>	<u>\$ 3,731,969</u>

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**



**UNIFIED SCHOOL DISTRICT NO. 492**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 2,440,055	\$ (66,500)	\$ 13,427	\$ 2,386,982	\$ 2,386,982	\$ 0
Special Purpose Funds						
Supplemental General	808,811	(21,444)	52,519	839,886	839,886	0
At Risk (4 Year Old)	2,003	0	0	2,003	0	(2,003)
At Risk (K-12)	207,912	0	0	207,912	172,258	(35,654)
Bilingual Education	2,804	0	0	2,804	0	(2,804)
Capital Outlay	735,001	0	0	735,001	205,425	(529,576)
Driver Training	5,750	0	0	5,750	4,064	(1,686)
Food Service	184,550	0	0	184,550	165,834	(18,716)
Professional Development	11,087	0	0	11,087	11,087	0
Special Education	449,649	0	0	449,649	419,673	(29,976)
Career and Postsecondary Education	70,000	0	0	70,000	28,443	(41,557)
KPERS Contribution	257,692	0	0	257,692	241,477	(16,215)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	38,068	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	322	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	27,208	XXXXXXXXXX
Textbook and Student Material						
Revolving Fund	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	16,859	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	16,998	XXXXXXXXXX
Debt Service						
Bond and Interest	322,270	0	0	322,270	307,250	(15,020)
	<u>\$ 5,497,584</u>	<u>\$ (87,944)</u>	<u>\$ 65,946</u>	<u>\$ 5,475,586</u>	<u>\$ 4,881,834</u>	<u>\$ (693,207)</u>

**UNIFIED SCHOOL DISTRICT NO. 492**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 8,540	\$ 13,427	\$ 0	\$ 13,427
State Sources	2,343,049	2,373,815	2,440,055	(66,240)
	<u>2,351,589</u>	<u>2,387,242</u>	<u>\$ 2,440,055</u>	<u>\$ (52,813)</u>
Expenditures				
Instruction	1,129,091	1,278,308	\$ 1,093,786	\$ 184,522
Student Support Services	2,720	2,640	0	2,640
Instructional Support Staff	22,705	21,821	0	21,821
General Administration	166,556	154,793	186,000	(31,207)
School Administration	249,686	245,300	259,700	(14,400)
Central Services	0	14,970	0	14,970
Operations & Maintenance	189,052	157,972	224,300	(66,328)
Student Transportation Services	70,674	69,883	103,550	(33,667)
Transfers	521,129	441,295	572,719	(131,424)
Adjustment to Comply with Legal Max	0	0	(66,500)	66,500
Adjustment for Qualifying Budget Credits	0	0	13,427	(13,427)
	<u>2,351,613</u>	<u>2,386,982</u>	<u>\$ 2,386,982</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(24)	260		
Unencumbered Cash, Beginning	24	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 260</u>		

**UNIFIED SCHOOL DISTRICT NO. 492**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 478,439	\$ 532,597	\$ 424,598	\$ 107,999
County Sources	42,759	40,933	39,839	1,094
State Sources	281,141	291,919	291,919	0
	<u>802,339</u>	<u>865,449</u>	<u>\$ 756,356</u>	<u>\$ 109,093</u>
Expenditures				
Instruction	270,208	217,045	\$ 328,811	\$ (111,766)
Student Support Services	101,598	126,907	145,000	(18,093)
Instructional Support Staff	7,571	5,593	7,000	(1,407)
General Administration	36,290	45,029	32,500	12,529
School Administration	6,903	0	2,500	(2,500)
Operations & Maintenance	164,832	202,788	80,000	122,788
Student Transportation Services	75,043	55,524	30,000	25,524
Transfers	188,341	187,000	183,000	4,000
Adjustment to Comply with Legal Max	0	0	(21,444)	21,444
Adjustment for Qualifying Budget Credits	0	0	52,519	(52,519)
	<u>850,786</u>	<u>839,886</u>	<u>\$ 839,886</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(48,447)	25,563		
Unencumbered Cash, Beginning	99,230	50,783		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 50,783</u>	<u>\$ 76,346</u>		

**UNIFIED SCHOOL DISTRICT NO. 492**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>At Risk (4 Year Old) Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 0	\$ 0	\$ 2,003	\$ (2,003)
	<u>0</u>	<u>0</u>	<u>\$ 2,003</u>	<u>\$ (2,003)</u>
Expenditures				
Instruction	0	0	\$ 2,003	\$ (2,003)
	<u>0</u>	<u>0</u>	<u>\$ 2,003</u>	<u>\$ (2,003)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**UNIFIED SCHOOL DISTRICT NO. 492**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>At Risk (K-12) Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 105,609	\$ 172,258	\$ 207,912	\$ (35,654)
	<u>105,609</u>	<u>172,258</u>	<u>\$ 207,912</u>	<u>\$ (35,654)</u>
Expenditures				
Instruction	114,478	172,258	\$ 207,912	\$ (35,654)
	<u>114,478</u>	<u>172,258</u>	<u>\$ 207,912</u>	<u>\$ (35,654)</u>
Receipts Over (Under) Expenditures	(8,869)	0		
Unencumbered Cash, Beginning	8,869	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**UNIFIED SCHOOL DISTRICT NO. 492**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Bilingual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 0	\$ 0	\$ 2,804	\$ (2,804)
	<u>0</u>	<u>0</u>	<u>\$ 2,804</u>	<u>\$ (2,804)</u>
Expenditures				
Instruction	0	0	\$ 2,804	\$ (2,804)
	<u>0</u>	<u>0</u>	<u>\$ 2,804</u>	<u>\$ (2,804)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		



**UNIFIED SCHOOL DISTRICT NO. 492**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 94,841	\$ 122,044	\$ 115,079	\$ 6,965
County Sources	8,820	8,420	8,376	44
State Sources	22,347	33,995	32,782	1,213
	<u>126,008</u>	<u>164,459</u>	<u>\$ 156,237</u>	<u>\$ 8,222</u>
Expenditures				
Instruction	15,980	1,819	\$ 4,000	\$ (2,181)
Student Support Services	0	0	35,000	(35,000)
Instructional Support Staff	36,940	0	110,000	(110,000)
General Administration	10,362	0	5,000	(5,000)
Operations & Maintenance	43,700	0	456,001	(456,001)
Transportation	0	0	75,000	(75,000)
Facility Acquisition & Construction Services	0	203,606	50,000	153,606
	<u>106,982</u>	<u>205,425</u>	<u>\$ 735,001</u>	<u>\$ (529,576)</u>
Receipts Over (Under) Expenditures	19,026	(40,966)		
Unencumbered Cash, Beginning	559,738	578,764		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 578,764</u>	<u>\$ 537,798</u>		

**UNIFIED SCHOOL DISTRICT NO. 492**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Driver Training Fund</u>	<u>Current Year</u>			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	\$ 3,188	\$ 3,500	\$ 0	\$ 3,500
State Sources	3,328	2,432	2,800	(368)
	<u>6,516</u>	<u>5,932</u>	<u>\$ 2,800</u>	<u>\$ 3,132</u>
Expenditures				
Instruction	3,598	3,559	\$ 5,750	\$ (2,191)
Vehicle Operations, Maint. Services	0	505	0	505
	<u>3,598</u>	<u>4,064</u>	<u>\$ 5,750</u>	<u>\$ (1,686)</u>
Receipts Over (Under) Expenditures	2,918	1,868		
Unencumbered Cash, Beginning	7,930	10,848		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 10,848</u>	<u>\$ 12,716</u>		

**UNIFIED SCHOOL DISTRICT NO. 492**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 59,935	\$ 65,124	\$ 77,808	\$ (12,684)
State Sources	1,412	1,377	1,344	33
Federal Sources	80,891	79,115	79,142	(27)
Transfers	<u>26,782</u>	<u>22,000</u>	<u>20,000</u>	<u>2,000</u>
	<u>169,020</u>	<u>167,616</u>	<u>\$ 178,294</u>	<u>\$ (10,678)</u>
Expenditures				
Food Service Operation	<u>180,377</u>	<u>165,834</u>	<u>\$ 184,550</u>	<u>\$ (18,716)</u>
	<u>180,377</u>	<u>165,834</u>	<u>\$ 184,550</u>	<u>\$ (18,716)</u>
Receipts Over (Under) Expenditures	(11,357)	1,782		
Unencumbered Cash, Beginning	17,613	6,256		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 6,256</u>	<u>\$ 8,038</u>		

**UNIFIED SCHOOL DISTRICT NO. 492**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 1,000	\$ 0	\$ 1,000
State Sources	0	775	850	(75)
Transfers	0	5,600	0	5,600
	<u>0</u>	<u>7,375</u>	<u>\$ 850</u>	<u>\$ 6,525</u>
Expenditures				
Instruction	7,975	0	\$ 0	\$ 0
Instructional Support Staff	<u>1,043</u>	<u>11,087</u>	<u>11,087</u>	<u>0</u>
	<u>9,018</u>	<u>11,087</u>	<u>\$ 11,087</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(9,018)	(3,712)		
Unencumbered Cash, Beginning	19,255	10,237		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 10,237</u>	<u>\$ 6,525</u>		

**UNIFIED SCHOOL DISTRICT NO. 492**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Federal Sources	\$ 0	\$ 2,030	\$ 0	\$ 2,030
Transfers	360,573	401,544	453,000	(51,456)
	<u>360,573</u>	<u>403,574</u>	<u>\$ 453,000</u>	<u>\$ (49,426)</u>
Expenditures				
Instruction	397,362	413,765	\$ 442,449	\$ (28,684)
Student Transportation Services	1,792	5,908	7,200	(1,292)
	<u>399,154</u>	<u>419,673</u>	<u>\$ 449,649</u>	<u>\$ (29,976)</u>
Receipts Over (Under) Expenditures	(38,581)	(16,099)		
Unencumbered Cash, Beginning	54,680	16,099		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 16,099</u>	<u>\$ 0</u>		

**UNIFIED SCHOOL DISTRICT NO. 492**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Career and Postsecondary</u> <u>Education Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Federal Sources	\$ 0	\$ 1,550	\$ 0	\$ 1,550
Transfers	55,950	26,893	70,000	(43,107)
	<u>55,950</u>	<u>28,443</u>	<u>\$ 70,000</u>	<u>\$ (41,557)</u>
Expenditures				
Instruction	67,963	28,443	\$ 70,000	\$ (41,557)
	<u>67,963</u>	<u>28,443</u>	<u>\$ 70,000</u>	<u>\$ (41,557)</u>
Receipts Over (Under) Expenditures	(12,013)	0		
Unencumbered Cash, Beginning	12,013	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		



**UNIFIED SCHOOL DISTRICT NO. 492**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 0	\$ 241,477	\$ 257,692	\$ (16,215)
Transfers	160,556	0	0	0
	<u>160,556</u>	<u>241,477</u>	<u>\$ 257,692</u>	<u>\$ (16,215)</u>
Expenditures				
Instruction	104,335	153,229	\$ 150,000	\$ 3,229
Student Support Services	8,750	0	10,000	(10,000)
Instructional Support Staff	4,717	10,165	12,000	(1,835)
General Administration	14,695	18,819	15,000	3,819
School Administration	8,278	30,038	40,000	(9,962)
Central Services	0	0	10,000	(10,000)
Operations & Maintenance	13,196	18,542	10,000	8,542
Student Transportation Services	1,337	2,275	692	1,583
Food Service Operation	5,248	8,409	10,000	(1,591)
	<u>160,556</u>	<u>241,477</u>	<u>\$ 257,692</u>	<u>\$ (16,215)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**UNIFIED SCHOOL DISTRICT NO. 492**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 261,196	\$ 174,729	\$ 165,511	\$ 9,218
County Sources	28,078	27,755	27,044	711
State Sources	73,531	75,600	74,250	1,350
	<u>362,805</u>	<u>278,084</u>	<u>\$ 266,805</u>	<u>\$ 11,279</u>
Expenditures				
Debt Service	319,702	307,250	\$ 322,270	\$ (15,020)
Costs of Issuance	9,769	0	0	0
	<u>329,471</u>	<u>307,250</u>	<u>\$ 322,270</u>	<u>\$ (15,020)</u>
Receipts Over (Under) Expenditures	33,334	(29,166)		
Unencumbered Cash, Beginning	607,852	641,186		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 641,186</u>	<u>\$ 612,020</u>		

**UNIFIED SCHOOL DISTRICT NO. 492**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 64,975	\$ 38,068
	<u>64,975</u>	<u>38,068</u>
Expenditures		
Instruction	64,975	38,068
	<u>64,975</u>	<u>38,068</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>

**UNIFIED SCHOOL DISTRICT NO. 492**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

Gifts and Grants Fund

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Local Sources	\$ 4,027	\$ 7,617
	<u>4,027</u>	<u>7,617</u>
Expenditures		
Instruction	<u>4,610</u>	<u>322</u>
	<u>4,610</u>	<u>322</u>
Receipts Over (Under) Expenditures	(583)	7,295
Unencumbered Cash, Beginning	5,872	5,289
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 5,289</u>	<u>\$ 12,584</u>

**UNIFIED SCHOOL DISTRICT NO. 492**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Instruction	<u>0</u>	<u>27,208</u>
	<u>0</u>	<u>27,208</u>
Receipts Over (Under) Expenditures	0	(27,208)
Unencumbered Cash, Beginning	235,615	235,615
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 235,615</u>	<u>\$ 208,407</u>

**UNIFIED SCHOOL DISTRICT NO. 492**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

Textbook and Student Material  
Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 14,164	\$ 12,705
	<u>14,164</u>	<u>12,705</u>
Expenditures		
Instruction	13,709	16,859
	<u>13,709</u>	<u>16,859</u>
Receipts Over (Under) Expenditures	455	(4,154)
Unencumbered Cash, Beginning	14,947	15,402
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 15,402</u>	<u>\$ 11,248</u>



**UNIFIED SCHOOL DISTRICT NO. 492**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Flinthills Jr/Sr High School				
Athletics	\$ 0	\$ 225	\$ 14	\$ 211
FHS - Uniforms	61	0	0	61
FMS - Girls Basketball Fundraiser	265	50	3	312
FMS - Boy Basketball Fundraiser	35	0	0	35
FHS - Girls Basketball Fundraiser	1,048	989	670	1,367
FHS - Baseball Fundraiser	343	3,717	2,550	1,510
FMS - Track Fundraiser	144	100	6	238
FHS - Wrestling Fundraiser	549	246	294	501
FHS - Boys Basketball Fundraiser	895	1,985	1,877	1,003
FHS - Football Fundraiser	514	1,053	158	1,409
FHS - Football	0	2,111	2,111	0
FHS - Volleyball	0	3,549	3,465	84
FHS - Basketball	0	3,854	3,854	0
FHS - Wrestling	0	1,358	1,358	0
FHS - Baseball/Softball	0	3,390	3,390	0
FHS - Track	0	850	850	0
FHS - Cross Country	0	469	469	0
FMS - Football/Volleyball	0	1,346	1,346	0
FMS - Basketball	0	2,266	2,266	0
FMS - Wrestling	0	50	50	0
FMS - Track	0	811	811	0
Scholars Bowl/High Q/Forensics	0	1,955	1,955	0
FHS - Cheerleading	2,786	3,012	2,756	3,042
FHS - Cross Country Fundraising	415	0	414	1
	<u>7,055</u>	<u>33,386</u>	<u>30,667</u>	<u>9,774</u>

**UNIFIED SCHOOL DISTRICT NO. 492**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Flinthills Jr/Sr High School (Continued)				
Flinthills Middle School	87	0	0	87
FMS - Concessions	3,267	0	0	3,267
FMS - Cheerleaders	1,171	0	188	983
Seniors	1,785	649	302	2,132
Juniors	454	4,187	4,093	548
Sophomores	1,487	1,035	1,430	1,092
Freshmen	431	2,009	1,403	1,037
Concessions	0	24,311	24,311	0
Letter Club	1,925	0	0	1,925
SADD	630	0	0	630
TSA	362	1,729	660	1,431
Tri-M	685	0	0	685
Stuco	2,182	8,002	6,164	4,020
Vocal - Choir	375	0	50	325
Band	5,151	0	0	5,151
Outdoor Classroom	3	0	0	3
Flinthills Gen. Scholarship	4,237	1	400	3,838
Dixie Spencer Scholarship Fund	1,927	0	200	1,727
Dixie Spencer Scholarship - CD	6,238	6	0	6,244
National Honor Society	635	0	381	254
Physics	83	0	0	83
FFA	6,177	12,925	14,156	4,946
SAFE	0	600	397	203
Vending Machine	232	2,598	2,625	205
Total Agency Funds	<u>\$ 46,579</u>	<u>\$ 91,438</u>	<u>\$ 87,427</u>	<u>\$ 50,590</u>

**UNIFIED SCHOOL DISTRICT NO. 492  
DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Flinthills Jr/Sr High School							
Yearbook	\$ 0	\$ 0	\$ 978	\$ 978	\$ 0	\$ 0	\$ 0
Newspaper	2,608	0	0	0	2,608	0	2,608
Drama / Play	5,786	0	11,120	12,423	4,483	0	4,483
Banner Fund	29	0	0	0	29	0	29
Miscellaneous-Interest	875	0	5	0	880	0	880
Miscellaneous	2,905	0	3,149	3,597	2,457	0	2,457
Total District Activity Funds	<u>\$ 12,203</u>	<u>\$ 0</u>	<u>\$ 15,252</u>	<u>\$ 16,998</u>	<u>\$ 10,457</u>	<u>\$ 0</u>	<u>\$ 10,457</u>

**FEDERAL AWARD INFORMATION**

**UNIFIED SCHOOL DISTRICT NO. 492**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-17	Receipts	Expenditures	Unencumbered Cash 6-30-18
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
School Breakfast Program	10.553	\$ 20,995				
National School Lunch Program	10.555	58,120				
		<u>79,115</u>	<u>\$ 0</u>	<u>\$ 79,115</u>	<u>\$ 79,115</u>	<u>\$ 0</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	31,026	0	31,026	31,026	0
Special Education Grants to States	84.027	2,030	0	2,030	2,030	0
Improving Teacher Quality State Grants	84.367	6,121	0	6,121	6,121	0
Student Support and Academic Enrichment Program	84.424	921	0	921	921	0
		<u>40,098</u>	<u>0</u>	<u>40,098</u>	<u>40,098</u>	<u>0</u>
<u>(Passes Through South Central Kansas Education Service Center)</u>						
Department of Education						
Career and Technical Education-Basic Grants to States	84.048	1,550	0	1,550	1,550	0
Total Federal Awards		<u>\$ 120,763</u>	<u>\$ 0</u>	<u>\$ 120,763</u>	<u>\$ 120,763</u>	<u>\$ 0</u>